



# राजपत्र, हिमाचल प्रदेश

## (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, शनिवार, 16 जून, 1979/26 ज्येष्ठ, 1901

हिमाचल प्रदेश सरकार

विधि विभाग

अधिसूचनाएं

शिमला-171002, 16 जून, 1979

क्रमांक एल० एल० आर० डी०-(6) 32/79.—हिमाचल प्रदेश लैजिस्लेटिव असैम्बली मैम्बरज (रिमूवल ऑफ डिस्वालीफिकेशन) (अमैंडमेंट) अध्यादेश, 1979 (1979 का अध्यादेश संख्यांक 2) को राज्यपाल महोदय द्वारा "भारत का संविधान" के अनुच्छेद 213 के खण्ड (1) के अन्तर्गत दिनांक 15 जून, 1979 को जैसा प्रख्यापित किया गया एतद्द्वारा सर्वसाधारण की जानकारी के लिये राजपत्र, हिमाचल प्रदेश अध्यादेश में प्रकाशित किया जाता है।

**Ordinance No. 2 of 1979.**

**THE HIMACHAL PRADESH LEGISLATIVE ASSEMBLY  
MEMBERS (REMOVAL OF DISQUALIFICATIONS) (AMENDMENT)  
ORDINANCE, 1979**

Promulgated by the Governor of Himachal Pradesh in the Thirtieth year of the Republic of India.

An Ordinance further to amend the Himachal Pradesh Legislative Assembly Members (Removal of Disqualifications) Act, 1971 (Act No. 7 of 1971).

Whereas, the Legislative Assembly of Himachal Pradesh is not in session and the Governor is satisfied that circumstances exist which render it necessary for him to take immediate action.

Now, therefore, in exercise of the powers conferred by clause (1) of Article 213 of the constitution of India, the Governor of Himachal Pradesh is pleased to make and promulgate the following Ordinance:—

1. (1) This Ordinance may be called the Himachal Pradesh Legislative Assembly Members (Removal of Disqualifications) (Amendment) Ordinance, 1979.

(2) It shall come into force at once.

2. In the existing clause (s) of section 3 of the Himachal Pradesh Legislative Assembly Members (Removal of Disqualifications) Act, 1971, after the words "Government of India" but before the sign "." the words "or the office of the Deputy Chairman of the Himachal Pradesh State Planning Board constituted by the State Government" shall be inserted.

SIMLA :  
The 15th June, 1979.

AMINUDDIN AHMED KHAN,  
Governor.

J. C. MALHOTRA,  
Secretary (Law).

शिमला-171002, 15 जून 1979

क्रमांक एल० एल० आर० डी०-(६) 6/79.—हिमाचल प्रदेश गौ बध निषेध विधेयक, 1979 (1979 का विधेयक संख्यांक 8) को राज्यपाल महोदय की "भारत का संविधान" के अनुच्छेद 200 के अधीन दिनोंक 8 जून, 1979 को स्वीकृति के उपरान्त एतद्द्वारा सर्व-साधारण को जानकारी के लिए राजपत्र, हिमाचल प्रदेश 1979 का अधिनियम संख्यांक 11 के रूप में प्रकाशित किया जाता है।

Act No. 11 of 1979.

**THE HIMACHAL PRADESH PROHIBITION OF COW SLAUGHTER  
ACT, 1979**

AN  
ACT

*to prohibit the slaughter of cow and its progeny in Himachal Pradesh.*

Be it enacted by the Legislative Assembly of Himachal Pradesh in the Thirtieth Year of the Republic of India as follows:—

1. (1) This Act may be called the Himachal Pradesh Prohibition of Cow Slaughter Act, 1979.

Short title,  
extent and  
commence-  
ment.

(2) It extends to the whole of the State of Himachal Pradesh.

(3) It shall come into force at once.

2. In this Act, unless there is anything repugnant to the subject or context,—

Definition

(a) “beef” means flesh of cow in any form but does not include flesh of cow contained in sealed containers and imported into Himachal Pradesh;

(b) “beef products” include extraction from beef; -

(c) “cow” includes a bull, bullock, ox, heifer or calf;

(d) “prescribed” means prescribed by rules made under this Act;

(e) “slaughter” means killing by any method whatsoever and includes maiming and inflicting of physical injury which in the ordinary course will cause death;

(f) “Government” means the Government of Himachal Pradesh; and

(g) “uneconomic cow” includes stray, unprotected, infirm, disabled, diseased or barren cow.

3. Notwithstanding anything contained in any other law for the time being in force or any usage or custom to the contrary, no person shall slaughter or cause to be slaughtered or offer or cause to be offered for slaughter any cow in any place in Himachal Pradesh:

Prohibition  
of slaughter.

Provided that killing of a cow by accident or in self-defence will not be considered as slaughter under the Act.

4. (1) Nothing in section 3 shall apply to the slaughter of a cow—

Exceptions

(a) whose suffering is such as to render its destruction desirable according to the certificate of the Veterinary Officer of the area or such other officer of the Animal Husbandry Department as may be prescribed; or

(b) which is suffering from any contagious or infectious disease notified as such by the Government; or

(c) which is subject to experimentation in the interest of medical and public health research by a certified medical practitioner of the Animal Husbandry Department;

(2) Where it is intended to slaughter a cow for the reasons specified in clause (a) or clause (b) of sub-section (1) it shall be incumbent for a person

doing so to obtain a prior permission in writing of the Veterinary Officer of the area or such other officer of the Animal Husbandry Department as may be prescribed.

Prohibition  
of sale of  
beef.

5. Except as herein excepted and notwithstanding anything contained in any other law for the time being in force, no person shall sell or offer for sale or cause to be sold beef or beef products in any form except for such medicinal purposes as may be prescribed.

Establish-  
ment of  
institutions.

6. There shall be established by the Government, or by any local authority when so directed by the Government, institutions for the reception, maintenance and care of uneconomical cows.

Levy of  
fees.

7. The State Government or the local authority, if so authorised, may levy such fees as may be prescribed for care and maintenance of uneconomic cows in the institution.

Penalty

8. (1) Whoever contravenes or attempts to contravene or abets the contravention of the provisions of section 3 or 5 shall be guilty of an offence punishable with rigorous imprisonment for a term which may extend to five years, or with fine which may extend to five thousand rupees, or with both.

(2) Whoever fails to lodge the information in the manner and within the time stated in sub-section (2) of section 4 shall be guilty of an offence punishable with simple imprisonment for a term which may extend to one year, or with fine which may extend to two hundred rupees, or with both.

(3) In any trial for an offence under sub-section (1) or sub-section (2) the burden of proving that the slaughtered cow belonged to the class specified in clauses (a) or (b) of sub-section (1) of section 4 shall be on the accused.

Offences to  
be cogniz-  
able and  
non-bailable.

9. Notwithstanding anything contained in the Code of Criminal Procedure, 1973, an offence punishable under sub-section (1) of section 8 shall be cognizable and non-bailable.

Power to  
make rules.

10. (1) The State Government may make rules for the purpose of carrying into effect the provisions of this Act.

(2) Without prejudice to the generality of the foregoing powers, such rules may provide for—

- (a) the conditions and the circumstances under which cows may be slaughtered under sub-section (1) of section 4;
- (b) the manner in which diseases shall be notified under clause (b) of sub-section (1) of section 4;
- (c) the manner in which permission shall be obtained under sub-section (2) of section 4;
- (d) the forms and contents of the certificate mentioned in sub-clause (a) of sub-section (1) of section 4 and the authorities competent to grant it;
- (e) the manner in which and conditions under which beef or beef products are to be sold under section 5;
- (f) the matters relating to the establishment, maintenance, management, supervision and control of institutions referred to in section 6;
- (g) the duties of any officer or authority having jurisdiction under this

Act, the procedure to be followed by such officer or authority;  
and

(h) the matters which are to be and may be prescribed.

(3) Every rule made under this Act shall be laid as soon as may be after it is made, before the Legislative Assembly while it is in session for a total period of not less than fourteen days, which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, the Assembly makes any modification in the rule or decides that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be, so, however, that such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

15 of 1956  
31 of 1966

**11.** (1) The Punjab Prohibition of Cow Slaughter Act, 1955 in its application to the territories added to Himachal Pradesh under section 5 of the Punjab Re-organisation Act, 1966 is hereby repealed.

Repeal and  
savings.

(2) Notwithstanding such repeal anything done, action taken, rules made or notification issued in exercise of the powers conferred by or under the provisions of the Act so repealed, to the extent of their being consistent with the provisions of this Act, shall be deemed to have been done, taken, made or issued in exercise of the powers conferred by or under this Act, as if this Act was in force on the day on which such thing was done, action taken, rules made or notification issued.

शिमला-171002, 15 जून, 1979

क्रमांक एल० एल० आर० डी०-(6) 23/79.—हिमाचल प्रदेश. सामान्य विक्रय कर (संशोधन) विधेयक, 1979 (1979 का विधेयक संख्यांक 22) को राज्यपाल महोदय को "भारत का संविधान" के अनुच्छेद 200 के अधीन दिनांक 8 जून, 1979 को स्वीकृति के उपरान्त एतद्द्वारा सर्वसाधारण की जानकारी के लिये राजपत्र, हिमाचल प्रदेश, 1979 का अधिनियम संख्यांक 12 के रूप में प्रकाशित किया जाता है ।

जय चन्द मलहोत्रा,  
सचिव ।

Act No.12 of 1979.

**THE HIMACHAL PRADESH GENERAL SALES TAX  
(AMENDMENT) ACT, 1979**

AN

ACT

*further to amend the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968).*

BE it enacted by the Legislative Assembly of Himachal Pradesh in the Thirtieth Year of Republic of India as follows:—

1. (1) This Act may be called the Himachal Pradesh General Sales Tax (Amendment) Act, 1979.

Short title  
and com-  
mencement.

(2) Save as otherwise provided in this Act, it shall be deemed to have come into force on the 1st day of April, 1979.

2. For the sign “.” occurring at the end of clause (p) of section 2 of the Himachal Pradesh General Sales Tax Act, 1968 (hereinafter referred to as the principal Act) the sign “;” shall be substituted and after the clause “p” so amended the following clause “q” shall be added, namely:—

Amendment  
of section 2.

“(q) “surcharge” means the levy described in section 6-A of this Act.”

24 of 1968

3. (1) In the first proviso of sub-section (1) of section 6 of the principal Act for the existing words “except on item 25 thereof on which a tax at the rate of 20 paise in a rupee shall be levied, from such date as the Government may, by notification direct” the words “except on items 25 and 34 thereof on which a tax at the rate of 25 paise in a rupee shall be levied” shall be substituted.

Amendmen-  
of section 6

(2) The amendment made in sub-section (1), in relation to item 34 of Schedule ‘A’ of the principal Act, shall be deemed to have been made with effect from the 1st day of February, 1979.

4. After section 6 of the principal Act, the following section 6-A shall be inserted, namely:—

Insertion of  
new section  
6-A.

“6-A. Levy of surcharge.—

(1) There shall be levied, in the prescribed manner, surcharge at the rate of ten per cent on the total amount of tax payable under the Act:

Provided that the surcharge in relation to the sale of goods specified under item 34 of Schedule ‘A’ of the Act, shall be deemed to have been levied with effect from the 1st day of February, 1979:

Provided further that this surcharge shall not apply in respect of goods declared to be of special importance under section 14 of the Central Sales Tax Act, 1956, unless the ceiling rate as prescribed under section 15 (a) of the aforesaid Act has been reached.

(2) The provisions of this Act shall, *mutatis mutandis*, apply in relation to the surcharge chargeable under sub-section (1).”

47 of 1956

Amendment  
of section  
12.

5. For sub-section (4) of section 12 of the principal Act, the following sub-section (4) shall be substituted, namely:—

“(4) Before a registered dealer furnishes the return required by sub-section (3), he shall, in the prescribed manner, pay into a Government Treasury or the Reserve Bank of India, or at the office of the District Excise and Taxation Officer, the full amount of tax due from him under the Act according to such returns and shall furnish along with the returns a receipt from such treasury, bank or office of the District Excise and Taxation Officer showing the payment of such amount:

Provided that no payment of such amount shall be accepted at the office of the District Excise and Taxation Officer save through a bank draft payable at a local Scheduled Bank in favour of the assessing authority.

*Explanation.*—For the purposes of this sub-section “Scheduled Bank” means a bank included in the Second Schedule to the Reserve Bank of India Act, 1934.”

Amendment  
of section 14,

6. In section 14 of the principal Act,—

(a) after sub-section (1) the following new sub-section (1-A) shall be inserted, namely:—

“(1-A) If the taxable turnover of a dealer registers an increase of fifteen per cent or upwards over the turnover of the preceding year as determined under this section and fulfills such other conditions as the State Government may deem fit to prescribe in this behalf, the assessing authority may dispense with the presence of such dealer and the production of an evidence by him under sub-section (1).”;

(b) for the existing sub-section (7) the following sub-section (7) shall be substituted, namely:—

“(7) The amount of any tax, penalty or interest payable under this Act shall be paid by the dealer in the manner prescribed by such date as may be specified in the notice issued by the assessing authority for the purpose and the date so specified shall not be less than fifteen days and not more than thirty days from the date of service of such notice:

Provided that the assessing authority may, with the prior approval of the Excise and Taxation Officer incharge of the district, extend the date of such payment, but not more than 90 days, or allow payment by monthly instalments not exceeding three against an adequate security or a bank guarantee.”

Amendment  
of section  
16.

7. In section 16 of the principal Act, between the words “penalty imposed” and “under this Act”, the words ‘or interest payable’ shall be inserted.

Insertion of  
new section  
17-A.

8. After section 17 of the principal Act the following new section 17-A shall be inserted, namely:—

“17-A. *Payment of Interest.*—(1) If any dealer fails to pay the amount of tax due from him as required by sub-section (4) of section 12, he shall, in addition to the amount of tax, be liable to pay simple interest on the amount of tax due from him at the rate of one per centum per month from the date immediately following the last date for the submission of the return under sub-section (3) of that section, for a period of one month and thereafter at the rate of one and a half per centum, per month till the default continues.

- (2) If the amount of tax or penalty due from a dealer is not paid by him within the period specified in the notice of demand or, if no period is specified within thirty days from the service of such notice, the dealer shall, in addition to the amount of tax or penalty, be liable to pay simple interest on such amount at the rate of one per centum per month from the date immediately following the date on which the period specified in the notice or the period of thirty days, as the case may be, expires, for a period of one month and thereafter at the rate of one and a half per centum per month till the default continues:

Provided that where the recovery of any tax or penalty is stayed by an order of any court, the amount of tax or penalty shall, after the order of stay is vacated, be recoverable along with interest at the aforesaid rate on the amount ultimately found to be due and such interest shall be payable from the date the tax or penalty first became due.

- (3) The amount of interest payable under this section shall—
- (i) be calculated by considering if part of a month is more than fifteen days as one month and any amount if more than fifty rupees but less than one hundred rupees as one hundred rupees;
  - (ii) for the purposes of collection and recovery, be deemed to be tax under this Act;
  - (iii) be in addition to the penalty, if any, imposed under this Act."

9. For the existing section 18 of the principal Act, the following section 18 shall be substituted, namely:—

Substitution  
of section  
18.

"18. *Refund.*—(1) The assessing authority either *suo-moto* or on application shall in the prescribed manner refund to a registered dealer any amount of tax, interest or penalty paid by such dealer under this Act,—

- (a) if the amount of tax, penalty or interest so paid is in excess of the amount due from him under this Act; or
  - (b) if the amount of tax so paid is in respect of the sale or purchase of any declared goods and such goods are sold in the course of inter-State trade or commerce;
- either by refund voucher or, at the option of the dealer, by adjustment of the amount so paid with the amount due from him, in respect of any other period:

Provided that the refund under clause (b) shall be subject to such conditions, as may be prescribed:

Provided further that no refund under this section shall be allowed unless the claim for refund is made within a period of three years from the date on which such claim accrues.

*Explanation.*—(1) For the purposes of this sub-section, the expression "in the course of inter-State trade or commerce" shall have the meaning assigned to it by section 3 of the Central Sales Tax Act, 1956.

- (2) Notwithstanding anything contained in sub-section (1), the assessing authority shall first adjust the amount to be refunded towards the recovery of any amount due from the dealer on the date of such adjustment, and shall thereafter refund the balance, if any.
- (3) Where any amount required to be refunded by the assessing authority to any person by virtue of an order issued under this Act is not refunded to him within ninety days of the date of the order, the

dealer shall be entitled to get simple interest on such amount at the rate of one percentum per month from the date immediately following the date of expiry of the said period for a period of one month and thereafter at the rate of one and a half percentum per month till the refund is made:

Provided that for the purpose of calculation of the interest, if, part of a month exceeds fifteen days shall be considered as one month and any amount less than one hundred rupees but exceeds fifty rupees shall be considered as one hundred rupees.

(4) If the delay in allowing refund within the aforesaid period of ninety days is for reasons beyond the control of the assessing authority or attributable to the dealer, whether wholly or in part, the period of such delay shall be excluded from the period for which interest is payable.

(5) If any question arises whether any period is to be excluded for the purposes of calculation of interest under sub-section (4) the same shall be referred to the Commissioner or such other officer as the State Government may, by notification, appoint whose decision shall be final.

(6) Where an order allowing refund is the subject-matter of any appeal or further proceedings or where any other proceedings under this Act are pending, and the assessing authority is of the opinion that the refund is likely to adversely affect the recovery, the assessing authority may withhold the refund and refer the case to the Commissioner whose orders shall be final.

(7) The period during which the refund remains withheld under sub-section (6) shall be excluded for the purpose of calculation of interest under this section."

Amendment  
of section  
19.

10. In clause (a) of sub-section (2) of section 19 of the principal Act—

(a) for the words "ten rupees" the words "twenty-five rupees" shall be substituted;

(b) after the words "and price thereof" but before the sign ":" the words "and further showing the sales tax, the purchase tax and the surcharge involved" shall be inserted.

Amendment  
of section 40.

11. In sub-section (2) of section 40 of the principal Act, after clause (j) the following clauses (jj) and (jjj) shall be inserted, namely:—

"(jj) the conditions subject to which the presence of a dealer or production of evidence by him can be dispensed with under sub-section (1-A) of section 14;

(jjj) the manner of payment of tax, penalty or interest, under sub-section (7) of section 14;"